

## Higher teaching and research assistant Petra Halar, PhD

Department of Accounting

e-mail: [phalar@net.efzg.hr](mailto:phalar@net.efzg.hr); phone: +385 1 238 3195

Google Scholar: <https://scholar.google.hr/citations?user=SgbihxsAAAAJ&hl=en>

ORCID: <https://orcid.org/0000-0002-1129-699X>

### Career overview

*Petra Halar, PhD is a higher teaching and research assistant or a post-doctoral assistant and researcher at the Department of Accounting at the Faculty of Economics & Business, University of Zagreb (FEB Zagreb), Republic of Croatia. She received a PhD from the same Faculty, in the field of internal auditing, by defending doctoral dissertation in February 2022 entitled "Acceptance and Use of Information and Communication Technologies as Determinants of the Internal Audit Performance" for which she received recognition and award from the Croatian Association of Accountants and Financial Experts in the category of the best doctoral dissertation in the field of accounting, auditing and finance in 2022. According to the current curriculum, since 2017, she actively participates in teaching several courses related to accounting, internal controls and internal auditing at the university and professional study programs. Since October 2022, she is a member of the Organizing Committee for the FEB Zagreb International Odyssey Conference on Economics and Business, a traditional international scientific conference organized annually by the FEB Zagreb. Also, she is a member of the Committee for the scientific and professional conferences and a member of the Committee for the improvement of the infrastructure at the FEB Zagreb.*

### Research areas

*Petra Halar, PhD has, so far, authored or co-authored more than 45 scientific and professional papers in numerous international and national journals, conference proceedings, chapters in books, as well as edited conference proceedings and book of abstracts. She participated and presented research papers and abstracts at several international and national scientific conferences. Her main research interests include accounting, internal auditing, internal controls, systems of internal control, especially technology adoption, digital transformation, competencies and talent management in internal auditing. She has served as a reviewer at several international scientific conferences and journals. As an associate, she has participated in the scientific research projects funded by the University of Zagreb short-term grants in 2018 and 2019. She serves as a stream leader of the Accounting Systems and Auditing Stream at the international scientific TAKE (Theory and Applications in the Knowledge Economy) Conference – The Multidisciplinary Conference on Intangibles.*

### External activity

*Petra Halar, PhD is a certified internal auditor, specialist in the field of information systems. Since October 2023, she is a member of the Section of Internal Auditors of the Croatian Association of Accountants and Financial Experts, and a member of the executive board of the Association of Accountants and Financial Experts Karlovac. In 2023, she was a member of the Organizing Committee for the academic and professional conference "30 years since the first application of the Accounting Act and Audit Act in the Republic of Croatia", organized by the FEB Zagreb and the Croatian Association of Accountants and Financial Experts, which was held at the FEB Zagreb from November 23<sup>rd</sup> till November 24<sup>th</sup>, 2023, and she co-edited the related e-Proceedings. Since 2023, she is a lecturer at the educational program for acquiring*

the national certificate in internal auditing (certified internal auditor) organized by the Section of Internal Auditors. She is a social media manager for the Croatian Association of Accountants and Financial Experts and the FEB Zagreb International Odyssey Conference on Economics and Business.

### Notable Publications in period 2019-2023

1. **Halar, P.**, Pavić, I., & Dečman, N. (2023). Current Trends and Development Perspectives of the Accounting Profession: A Roadmap for the Future. In E. Aydin & M. Rahman (Eds.), *Sustainability, Organization, Business and Economic Research (SOBER Proceedings): CIBES 2023 / 3<sup>rd</sup> Current Issues in Business and Economic Studies Conference* (pp. 115-132), 1(2023), Menemen/Izmir: Malton London Academy. <https://zenodo.org/records/8060354>
2. **Halar, P.**, Ježovita, A., & Tušek, B. (2022). Profesionalne prijevare u suvremenom dobu: stanje, uzroci i posljedice [Occupational Frauds in the Contemporary Era: State, Causes and Consequences]. *Zbornik radova Ekonomskog fakulteta Sveučilišta u Mostaru [Journal of Economy and Business]*, 28(2022), 104-136. <https://doi.org/10.46458/27121097.2022.28.104>
3. Tušek, B., Ježovita, A., & **Halar, P.** (2022). Using the Work of Internal Auditors in Financial Statement Audits – Necessity or Hassle? In S. Sever Mališ, B. Jaković & I. Načinović Braje (Eds.), *Proceedings of FEB Zagreb 13<sup>th</sup> International Odyssey Conference on Economics and Business* (pp. 96-112), Zagreb: Faculty of Economics & Business. <https://doi.org/10.22598/odyssey/2022.4>
4. Tušek, B., Ježovita, A., & **Halar, P.** (2021). Critical Auditors' Expertise for Blockchain-Based Business Environment. *Zagreb International Review of Economics & Business*, 24(SCI), 49-61. <https://sciendo.com/article/10.2478/zireb-2021-0019>
5. Tušek, B., Ježovita, A., & **Halar, P.** (2021). The Importance and Differences of Analytical Procedures' Application for Auditing Blockchain Technology between External and Internal Auditors in Croatia. *Economic Research-Ekonomska Istraživanja*, 34(1), 1385-1408. <https://doi.org/10.1080/1331677X.2020.1828129>
6. **Halar, P.** (2020). Postojeće stanje i perspektive profesionalnog razvoja internih revizora u dobu digitalne ekonomije [Current State and Perspectives of Internal Auditors' Professional Development in Digital Economy Era]. *Zbornik Ekonomskog fakulteta u Zagrebu [Proceedings of the Faculty of Economics and Business in Zagreb]*, 18(1), 77-94. <https://hrcak.srce.hr/en/239683>
7. Tušek, B., & **Halar, P.** (2020). The New and Emerging Roles of Chief Audit Executives in the Era of Disruptive Changes. In D. Tipurić & M. Radić (Eds.), *Proceedings of the 8<sup>th</sup> International OFEL Conference on Governance, Management and Entrepreneurship „From Corporations to Social Entrepreneurs: Exploring the Different Faces of Social Innovation“* (pp. 109-126). Zagreb: CIRU & University of Dubrovnik. [https://www.ciru.hr/files/vc2020/OFEL\\_BOA.pdf](https://www.ciru.hr/files/vc2020/OFEL_BOA.pdf)